

THE UNIVERSITY CORPORATION

Single Audit Reports

For the Year Ended June 30, 2008

DATE RECEIVED:



AUDIT REVIEW #(s) 04544

Assigned To: Ryan

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THE UNIVERSITY CORPORATION

SINGLE AUDIT REPORTS

June 30, 2008

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**INDEPENDENT AUDITORS' REPORT
ON SUPPLEMENTARY INFORMATION –
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Board of Directors
The University Corporation

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of The University Corporation (the Corporation) as of June 30, 2008, and have issued our report thereon, dated September 17, 2008.

Our audit was made for the purpose of forming an opinion on the financial statements of the Corporation taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

This report is intended solely for the information and use of the audit committee, board of directors, management of the Corporation, and federal awarding agencies and pass-through entities and is not intended to be and should not be used for any other purpose.

Vicenti, Lloyd & Stutzman LLP

VICENTI, LLOYD & STUTZMAN LLP

September 17, 2008



**REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

The Board of Directors
The University Corporation

We have audited the financial statements of the University Corporation (the Corporation) as of and for the year ended June 30, 2008 which collectively comprise the Corporation's financial statements, and have issued our report thereon dated September 17, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Corporation's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Corporation's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the Corporation's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Corporation's financial statements that is more than inconsequential will not be prevented or detected by the Corporation's internal control.

A material weakness is a significant deficiency, or a combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Corporation's internal control.

**REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed in a separate management letter dated September 17, 2008, we identified a deficiency in internal control over financial reporting that we consider to be significant deficiency. We do not believe that this significant deficiency is a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Corporation's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the audit committee, board of directors, management of the Corporation, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Vicenti, Lloyd & Stutzman LLP
VICENTI, LLOYD & STUTZMAN LLP

September 17, 2008



**REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133**

Board of Directors
The University Corporation

Compliance

We have audited the compliance of The University Corporation (the Corporation) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2008. The Corporation's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Corporation's management. Our responsibility is to express an opinion on the Corporation's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Corporation's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Corporation's compliance with those requirements.

In our opinion, the Corporation complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2008.

**REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133**

Internal Control Over Compliance

The management of the Corporation is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Corporation's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Corporation's internal control over compliance.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was to the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the audit committee, board of directors, management of the Corporation, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Vicenti, Lloyd & Stutzman LLP
VICENTI, LLOYD & STUTZMAN LLP

September 17, 2008

THE UNIVERSITY CORPORATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2008

Federal Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass-through Grantor	Grant Award or Contract Number	Federal Expenditures
Research & Development Cluster				
DEPARTMENT OF COMMERCE:				
Coral Recruitment, Thermal Stress & Coral Reef Community Structure in St. John, US Virgin Islands	11.417	UNIVERSITY OF PUERTO RICO	AGREEMENT	\$ 30,774.28
				<u>\$ 30,774.28</u>
DEPARTMENT OF DEFENSE:				
Cellular Amorphous Metallic Structures for Energy Absorption	12.300	CALIFORNIA INSTITUTE OF TECHNOLOGY	7E-1084133	\$ 8,463.68
Aerodynamic Performance of High Glide Ram-Air Parachutes	12.300		W911QY-08-P-0361	5,498.04
A Climatic Monitoring Project for San Clemente Island	12.300		N68711-04-LT-A0034	26,171.35
Performance of Hydrofoils with Leading Edge Protuberances	12.300	WORCESTER POLYTECHNIC INSTITUTE	07-214600-1	35,217.06
The Innovative Development of avalanche Photodiode/OPFET Photodetectors for Optical	12.431		W911NF-05-1-0025	198,629.18
				<u>\$ 273,979.31</u>
DEPARTMENT OF THE INTERIOR:				
Evaluating Volcanic Hazards at Big Pines Volcanic Field Through Field Mapping	15.810		07HQAG0047	\$ 7,206.96
				<u>\$ 7,206.96</u>
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION:				
Atmospheric Aerosol Studies from MIDR: Researching Aerosols & Pollution in Mexico City	43.001	JET PROPULSION LABORATORY	1286532	\$ 16,606.80
A Study of Solar Variability Using Precise Ground-Based Photometry from Full-Disk Images	43.001		NAG-12905	10,000.29
Magnetic Origins of Solar Irradiance Variations	43.001		G253-08-W1796	14,492.29
Metrics for Operator Situation Awareness, Workload & Performance in Automated Separation Assurance	43.002	CSU LONG BEACH FOUNDATION	S07324706	59,433.94
				<u>\$ 100,533.32</u>
NATIONAL ENDOWMENT FOR THE HUMANITIES:				
Sugar Boom in Argentina: A Social & Economic History, 1876-1916	45.167		HR-50137-05	\$ 20,000.00
				<u>\$ 20,000.00</u>
NATIONAL SCIENCE FOUNDATION:				
NIRT: Nanostructured Materials for Interconnect and Packaging Technology	47.041	UNIVERSITY OF CALIFORNIA AT LOS ANGELES	0190 G GB290	\$ 95,109.09
MRI: Development of Unmanned Vehicle Systems as Research Platform for Autonomous Intelligence	47.041		ECCS-0723274	63,883.55
Stochastic Models of Viral Adsorption, Fusion & Replication	47.049		DMS-0719462	13,105.95
RUI: Spontaneous Generation & Coupling of Cobalt-Complexed Prapargyl Radicals: Intra & Intramolecular	47.049		CHE-0707865	37,210.23
RUI: Theoretical (Numerical) Investigations of Novel Transport & Topological Properties of Two	47.049		DMR-0605696	32,408.35
MRI/RUI Acquisition of a Liquid Chromatograph-Mass Spectrometer to Support Chemistry Research	47.049		DHE-0521688	137.04
RUI: Problems in Varieties of Communiting Matrices, Jet Schemes, & Division Algebras	47.049		DMS-0700904	14,521.72
PREM-Multidisciplinary Research & Education in Computational Materials Science	47.049		DMR-0611562	376,359.55
"PUMP: Preparing Undergraduates Through Mentoring Towards Ph.D's"	47.049		DMS-0502258	328,402.14
Collaborative Research: Earthquake Geology of the Pakistani Himalayans: Characterizing Slip Rates	47.050		EAR-0635929	26,399.13
Coral Reefs in Moorea, French Polynesia	47.050	UNIVERSITY OF CALIFORNIA AT SANTA BARBARA	KK5130	106,793.13
Coral Reefs in Moorea, French Polynesia	47.050	UNIVERSITY OF CALIFORNIA AT SANTA BARBARA	KK5131	76,187.56
Scaling of Flow Effects on Coral Reef Primary Production	47.050		OCE-0241885	127,450.34
Mentoring Through Research as a Catalyst for Success in the Geosciences (Phase2): A Track 2	47.050		GEO-0503609	329,651.66
RUI: A Study of the Sources of Solar Total and Spectral Variability	47.050		ATM-0533511	68,598.49
Career: Magnetic Tomography of Emerging Sunspots (MATES)	47.050		ATM-0548260	84,152.11

THE UNIVERSITY CORPORATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2008

Federal Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass-through Grantor	Grant Award or Contract Number	Federal Expenditures
Collaborative Research: Crystal-Scale Histories of Magma Evolution from Zircon T-X-t	47.050		EAR-0538113	30,632.14
Collaborative Research: Learning Taxonomies of the Visual World	47.070		IIS-0534984	16,850.03
Meiotic Silencing by Unpaired DNA	47.074		MCB-0533093	3,084.84
Collaborative Research: Homeostasis, Stoichiometry and Dynamic Energy Budgets at Multiple Levels of Biological Organization	47.074		EF-0742567	5,355.52
Long Term Coral Reef Dynamics	47.074		DEB-0343470	50,232.14
US-Slovenia Mathematics Research on Some Varieties Defined	47.075		INT-0222145	3,635.82
Collaborative Research: A Comparative Study of ICT Industry Development in Beijing, Shanghai-Suzhou	47.075		BSC-0552265	16,926.11
RUI: Scaling Relations and the Intrinsic Dynamics of Cognitive Performance	47.075		BCS-0446813	36,908.40
Political Cycling and Early Complex Society in Pacific Guatemala	47.075		BCS-0451024	4,670.67
Core-Plus Mathematics Revision Project	47.076	WESTERN MICHIGAN UNIVERSITY	25-7002520	52,075.71
FERMAT - Fellows Engaged as Resources in Mathematics to Assist Teachers	47.076		BGE-0440547	480,182.65
US-Taiwan Collaborative Research In Coral Reef Biology	47.079		OISE-0721411	11,565.33
				<u>\$ 2,492,489.40</u>
DEPARTMENT OF ENERGY:				
Hierarchical Petascale Simulation Framework for Stress Corrosion Cracking	81.049		DE-FC02-06ER25791	\$ 42,907.86
Numerical Investigations of Novel Charge & Spin Hall Effects in Graphene & Other Spin-Orbit Coupling	81.049		DE-FG02-06ER46305	138,117.91
Nuclear Lattice Calculation	81.049		DE-FG02-87ER40347	28,773.34
Multiscale Modeling of the Deformation of Advanced Ferritic Steels for Generation IV Nuclear Energy	81.121	UNIVERSITY OF CALIFORNIA AT LOS ANGELES	0205GGE650	42,742.17
				<u>\$ 252,541.28</u>
DEPARTMENT OF EDUCATION:				
Validation of Evidenced-Based Assessment Strategies to Promote Achievement in Children	84.324	OREGON HEALTH & SCIENCE UNIVERSITY	GCDRC0126A B	\$ 31,922.02
Copernicus Project Evaluation	84.336			21,556.42
				<u>\$ 53,478.44</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES:				
Modulation of Glucocorticoid-Evoked Lymphocyte Apoptosis by BTG1	93.395		1R15CA122613-01A1	\$ 75,679.17
Role of PPAR-Gamma Isoforms in Regulation of Macrophage apoE and LL Expression	93.837		1R15HL083946-01	126,597.38
Impaired Insulin Signaling: Mechanisms of & Reversibility in Two Rodent Models	93.847		2R15DK057625-03	41,116.61
Roles of Robo Receptor in the Formation of the Enteric Nervous System	93.853		1R1NS060099-01	17,618.88
Temporal & Spatial Relationships of Proteins in Yeast NER	93.859		1SC2GM081155-01	94,591.52
MBRS SCORE at California State University Northridge	93.859		2S06GM048680-12A1	13,423.46
MBRS SCORE at California State University Northridge	93.859		2S06GM048680-12A1	19,916.79
MBRS SCORE at California State University Northridge	93.859		2S06GM048680-12A1	48,008.46
MBRS SCORE at California State University Northridge	93.859		2S06GM048680-12A1	73,638.97
MBRS SCORE at California State University Northridge	93.859		2S06GM048680-12A1	35,857.69
MBRS SCORE at California State University Northridge	93.859		2S06GM048680-12A1	1,714.57
MBRS SCORE at California State University Northridge	93.859		2S06GM048680-12A1	2,269.23
MBRS SCORE at California State University Northridge	93.859		2S06GM048680-12A1	25,906.06
MBRS SCORE at California State University Northridge	93.859		2S06GM048680-12A1	492.15
MBRS SCORE at California State University Northridge	93.859		2S06GM048680-12A1	11,025.20
MBRS SCORE at California State University Northridge	93.859		2S06GM048680-12A1	14,246.70
MBRS SCORE at California State University Northridge	93.859		2S06GM048680-12A1	(833.87)
MBRS SCORE at California State University Northridge	93.859		2S06GM048680-12A1	16,610.29
CCWGG Methylation in Developmentally Regulated B-Cell Specific Gene Silencing	93.859		1R15GM080683-01	49,311.84
MBRS SCORE at California State University Northridge	93.859		5S06GM048680-13	102,967.98
MBRS SCORE at California State University Northridge	93.859		5S06GM048680-13	104,459.56
MBRS SCORE at California State University Northridge	93.859		5S06GM048680-13	232,806.47
MBRS SCORE at California State University Northridge	93.859		5S06GM048680-13	122,967.90
MBRS SCORE at California State University Northridge	93.859		5S06GM048680-13	132,203.93
MBRS SCORE at California State University Northridge	93.859		5S06GM048680-13	95,279.46
MBRS SCORE at California State University Northridge	93.859		5S06GM048680-13	139,688.12
MBRS SCORE at California State University Northridge	93.859		5S06GM048680-13	141,158.72

THE UNIVERSITY CORPORATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2008

Federal Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass-through Grantor	Grant Award or Contract Number	Federal Expenditures
MBRS SCORE at California State University Northridge	93.859		5S06GM048680-13	105,441.78
MBRS SCORE at California State University Northridge	93.859		5S06GM048680-13	93,206.63
MBRS SCORE at California State University Northridge	93.859		5S06GM048680-13	102,557.65
MBRS SCORE at California State University Northridge	93.859		5S06GM048680-13	68,710.74
MBRS SCORE at California State University Northridge	93.859		5S06GM048680-13	67,192.20
An Environmentally Benign Method for the Synthesis of C-aryl Glycosides	93.859		1SC2GM081064-01	57,932.10
Role of E4BP4 in Glucocorticoid-evoked Lymphocyte Apoptosis	93.859		1SC3GM081099-01	50,341.53
California Geriatric Education Center	93.969	UNIVERSITY OF CALIFORNIA AT LOS ANGELES	1558 G JB914	19,881.47
				<u>\$ 2,303,987.34</u>
Total Research & Development Cluster:				<u>\$ 5,534,990.33</u>
Training & Other Sponsored Activities				
DEPARTMENT OF AGRICULTURE:				
Urban Agricultural Initiative	10.223		2005-38422-15942	\$ 9,150.21
				<u>\$ 9,150.21</u>
DEPARTMENT OF DEFENSE:				
To Educate for Simulation, Design & Testing of Microstrip Antennas	12.300		N68936-06-P-0732	\$ 25,678.90
Reforming CSUN Mechanical Engineering Education: Construction of a Student Design Center	12.431		W911NF-06-1-0489	65,769.78
Strategic Language Initiative Program of the Southern Consortium of California State Universities	12.550	CSU LONG BEACH FOUNDATION	S07-325106-CSUN	29,903.14
Strategic Language Initiative Program of the Southern Consortium of California State Universities	12.550	CSU LONG BEACH FOUNDATION	S07-325106-CSUN	22,634.82
Intelligence Studies Program	12.630	CSU SAN BERNARDINO	GT70726	54,988.45
Intelligence Studies Program	12.630	CSU SAN BERNARDINO	GT70726	39,310.00
				<u>\$ 238,285.09</u>
DEPARTMENT OF JUSTICE:				
Valley Trauma Center	16.575	OFFICE OF EMERGENCY SERVICES	RC06201253	\$ (3,130.43)
Northwestern Los Angeles County Rape Crisis Center	16.575	OFFICE OF EMERGENCY SERVICES	RC06091253	(4,612.51)
Northwestern Los Angeles County Rape Crisis Center	16.575	OFFICE OF EMERGENCY SERVICES	RC07101253	134,925.37
Valley Trauma Center	16.575	OFFICE OF EMERGENCY SERVICES	RC07211253	284,560.00
Valley Trauma Center/SART	16.588	OFFICE OF EMERGENCY SERVICES	S406091253	9,112.47
				<u>\$ 420,854.90</u>
DEPARTMENT OF LABOR:				
Performance Management	17.258	CITY OF LOS ANGELES	C-110432	\$ 21,212.45
				<u>\$ 21,212.45</u>
DEPARTMENT OF TRANSPORTATION:				
CSU Alcohol & Traffic Safety Grant	20.600	CSU, FRESNO FOUNDATION	SC 34970-08-05	\$ 3,188.25
				<u>\$ 3,188.25</u>
DEPARTMENT OF THE TREASURY:				
The Tax Clinic (CONTROVERSY)	21.008		208012	\$ 14,262.46
The Tax Clinic (ESL EDUCATION)	21.008		208012	11,615.70
NATIONAL SCIENCE FOUNDATION:				
Engineering/Technology Consortium Project for the Los Angeles Area	47.041	AMERICAN RIVER COLLEGE	0001020153	\$ 14,897.31
Participation in an Optimal Transport Program	47.049	UNIVERSITY OF CALIFORNIA AT LOS ANGELES	AGREEMENT	10,000.00
CSUN-ESSEA Online Teacher Professional Development Project	47.050	GLOBAL ENVIRON STRATEGIES	07I013	10,019.52
California State University, Northridge (CSUN) Robert Noyce Scholarship Program	47.076		DUE-0630452	17,975.92
CSU Louis Stokes Alliance for Minority Participation, Phase III	47.076	UNIVERSITY ENTERPRISES, INC (CSUS)	HRD-0331537-508044	24,882.98
CSU Louis Stokes Alliance for Minority Participation, Phase III	47.076	UNIVERSITY ENTERPRISES, INC (CSUS)	HRD-0331537-508041	73,629.47
NSF-ATE CREATE	47.076	COLLEGE OF THE CANYONS	B0005116/282/115/386	51,493.88
Regional Information Systems Security Center	47.076	MT. SAN ANTONIO COLLEGE	0703001	5,512.17
IRESE: A US-Brazil Collaboration for Mathematical Research Experiences for Students	47.079		OISE-0526008	31,828.23
				<u>\$ 240,239.48</u>
				<u>\$ 25,878.16</u>

THE UNIVERSITY CORPORATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2008

Federal Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass-through Grantor	Grant Award or Contract Number	Federal Expenditures
DEPARTMENT OF EDUCATION:				
Family Focus Center-Family Empowerment	84 027	CALIFORNIA DEPARTMENT OF EDUCATION	06 14301 Z017 00	\$ 80,254.35
Family Focus Center-Family Empowerment	84 027	CALIFORNIA DEPARTMENT OF EDUCATION	07 14301 Z017 00	178,835.54
Strengthening Institutions-Hispanic Service Institutions TRIO Cluster	84 031		P031S020022-06	186,760.93
Talent Search Program - Region I	84 044		P044A060607	84,888.84
Talent Search Program - Region II	84 044		P044A060605	64,198.52
Talent Search Program - Region I	84 044		P044A060607-07	186,673.84
Talent Search Program - Region II	84 044		P044A060605-07	150,699.87
Upward Bound Program	84 047		P047A070883	80,852.04
Total TRIO Cluster				<u>567,313.11</u>
The MERLOT Faculty ELIXR Project	84.116	TRUSTEES CAL ST UNIVERSITY	70317	19,963.80
Workability IV	84.126	DEPARTMENT OF REHABILITATION	25049	758.31
Workability IV	84.126	DEPARTMENT OF REHABILITATION	25049	163,062.59
Service Learning in International Trade: Integrating International Trade	84.153		P153A050003-06	6,654.99
Service Learning in Global Supply Chain Management & Cross Cultural Understanding in Business	84.153		P153A070017	73,477.76
Family Focus Resource Center, Antelope Valley	84.181	NORTH LOS ANGELES COUNTY REGIONAL CENTER	AGREEMENT	2,309.88
Family Focus Resource Center	84.181	NORTH LOS ANGELES COUNTY REGIONAL CENTER	AGREEMENT	980.56
Family Focus Resource Center, Antelope Valley	84.181	NORTH LOS ANGELES COUNTY REGIONAL CENTER	AGREEMENT	52,947.49
Family Focus Resource Center	84.181	NORTH LOS ANGELES COUNTY REGIONAL CENTER	AGREEMENT	45,187.62
Assistive Technology Loan Program	84.224	DEPARTMENT OF REHABILITATION WEST END SPECIAL EDUCATION LOCAL PLAN AREA	26542	495,774.48
Special Education Literacy Library	84 323		AGREEMENT	13,158.33
Technology Enhanced Culturally-Responsive (TEC) Intern Program	84 325		H325K060501	29,518.46
Technology Enhanced Culturally-Responsive (TEC) Intern Program	84 325		H325K060501-07	32,933.52
Combined Priority for Personnel Preparation	84 325		H325K055139-07	40,569.64
Combined Priority for Personnel Preparation	84 325		H325K055139-06	45,818.62
Minority Institutions	84 325		H325E010055-04	106,299.86
Supporting Our Students (SOS)	84 325		H325A00065-04	195,289.49
Postsecondary Education Program for Individuals Who Are Deaf	84.326		H326D060002	280,696.74
Postsecondary Education Program for Individuals Who Are Deaf	84.326		H326D060002-07	726,215.01
Project GRAD Los Angeles-GEAR UP	84.334	PROJECT GRAD LOS ANGELES LOS ANGELES UNIFIED SCHOOL DISTRICT	AGREEMENT	25,970.20
GEAR UP Project - LASSO	84.334	LOS ANGELES UNIFIED SCHOOL DISTRICT	0700052	21,196.61
GEAR-UP Project - STEPS	84.334	LOS ANGELES UNIFIED SCHOOL DISTRICT	0800416	45,363.13
Project GRAD Los Angeles-GEAR UP	84.334	PROJECT GRAD LOS ANGELES LOS ANGELES UNIFIED SCHOOL DISTRICT	AGREEMENT	108,852.06
GEAR-UP Project - STEPS	84.334	LOS ANGELES UNIFIED SCHOOL DISTRICT	0700183	7,196.66
LASSO/Gear Up	84.334	LOS ANGELES UNIFIED SCHOOL DISTRICT	0700051	87,827.64
GEAR UP Southgate College Partnership	84.334	LOS ANGELES UNIFIED SCHOOL DISTRICT	0800597	11,714.63
LASSO/Gear Up	84.334	LOS ANGELES UNIFIED SCHOOL DISTRICT	0800739	224,868.02
GEAR UP Project - LASSO	84.334	LOS ANGELES UNIFIED SCHOOL DISTRICT	0800783	40,213.90
Transition to Teaching Program - Local	84.350		S350A020022-12	198,905.38
Project Change: A Partnership to Prepare Tomorrow's Leaders	84.363		U363A050020-07	123,551.50
Project Change: A Partnership to Prepare Tomorrow's Leaders	84.363		U363A050020-06	35,553.61
San Fernando Valley Science Project	84.367	REGENTS OF THE UNIVERSITY OF CALIFORNIA	NCLB3-CSP- NORTHBRIDGE	589.14
San Fernando Valley Science Project	84.367	REGENTS OF THE UNIVERSITY OF CALIFORNIA	NCLB4-CSP- NORTHBRIDGE	61,964.58

THE UNIVERSITY CORPORATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2008

Federal Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass-through Grantor	Grant Award or Contract Number	Federal Expenditures
San Fernando Valley Science Project - Teacher Retention Initiative	84.367	REGENTS OF THE UNIVERSITY OF CALIFORNIA	0995 G JB00	99,983.50
San Fernando Valley Science Project - Supplement	84.367	REGENTS OF THE UNIVERSITY OF CALIFORNIA	NCLBS-CSP-NORTHRIDGE	19,801.62
San Fernando Valley Science Project - Teacher Retention Initiative	84.367	REGENTS OF THE UNIVERSITY OF CALIFORNIA	0995 G HB100	540.00
				<u>\$ 4,458,873.26</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES:				
Northwestern Los Angeles County Rape Crisis Center Rape Prevention Education	93.136	CALIFORNIA DEPARTMENT OF HEALTH SERVICES	05-45632	\$ (1,039.57)
Valley Trauma Center Rape Prevention Program	93.136	CALIFORNIA DEPARTMENT OF HEALTH SERVICES	05-45633	1,185.20
Northwestern Los Angeles County Rape Crisis Center Rape Prevention Education	93.136	CALIFORNIA DEPARTMENT OF HEALTH SERVICES	05-45632	40,701.00
Northwestern Los Angeles County Rape Crisis Center Rape Prevention Education	93.136	CALIFORNIA DEPARTMENT OF HEALTH SERVICES	05-45632	81,726.23
Outcomes of Cx26 Testing in Deaf/Hard of Hearing Adults	93.172	UNIVERSITY OF CALIFORNIA AT LOS ANGELES	200 G HG121	17,858.04
Outcomes of Cx26 Testing in Deaf/Hard of Hearing Adults	93.172	UNIVERSITY OF CALIFORNIA AT LOS ANGELES	2000 G HG121	60,634.26
Facilitating Advancement in the Social Sciences	93.242		2T34MH020023-06	7,898.25
Facilitating Advancement in the Social Sciences-COR	93.242		5T34MH020023-07	234,234.53
Child Abuse & Neglect Prevention, Intervention and Treatment Program Services	93.556	LOS ANGELES DEPARTMENT OF CHILDREN & FAMILY SERVICES	AB173/AB2994	8,279.02
Family Preservation Program - North Hollywood	93.556	LOS ANGELES DEPARTMENT OF CHILDREN & FAMILY SERVICES	UNKNOWN	(11,426.62)
Family Preservation Program - Santa Clarita	93.556	LOS ANGELES DEPARTMENT OF CHILDREN & FAMILY SERVICES	UNKNOWN	(20,847.45)
Family Support Services for SPA 2	93.556	LOS ANGELES DEPARTMENT OF CHILDREN & FAMILY SERVICES	UNKNOWN	8,059.71
Adoption Promotion & Support Services for SPA 2	93.556	LOS ANGELES DEPARTMENT OF CHILDREN & FAMILY SERVICES	UNKNOWN	9,294.30
Child Abuse & Neglect Prevention, Intervention and Treatment Program Services	93.556	LOS ANGELES DEPARTMENT OF CHILDREN & FAMILY SERVICES	AB173/AB2994	89,998.00
Family Support Services for SPA 2	93.556	LOS ANGELES DEPARTMENT OF CHILDREN & FAMILY SERVICES	UNKNOWN	156,998.55
Family Preservation Program - North Hollywood	93.556	CHILDREN & FAMILY SERVICES	UNKNOWN	595,739.94
Family Preservation Program - Santa Clarita	93.556	CHILDREN & FAMILY SERVICES	AGREEMENT	512,042.68
Adoption Promotion & Support Services for SPA 2	93.556	CHILDREN & FAMILY SERVICES	UNKNOWN	276,298.90
Head Start Hispanic Latino Service: Partnership Institutions	93.600		90Y90041/02	50,492.35
Head Start Hispanic Latino Service: Partnership Institutions	93.600		90YP0041/03	101,989.87
CALswec Title IV-E Funding Stipend Program	93.658	REGENTS OF THE UNIVERSITY OF CALIFORNIA	5375	(1,138.09)
CALswec Title IV-E Funding Stipend Program	93.658	REGENTS OF THE UNIVERSITY OF CALIFORNIA	07-2029	530,644.57
CSUN Bridges to the Doctorate	93.859		5R25GM602019-04	9,132.56
MARC U*STAR at California State University Northridge	93.859		5T34GM008395-17	5,604.95
MBRS Development & Enhancement at CSUN (RISE)	93.859		2R25GM063787-05A.1	23,375.78
MARC U*STAR at California State University Northridge	93.859		5 T34 GM008395-18	467,381.55
MBRS Development & Enhancement at CSUN (RISE)	93.859		5R25GM063787-06	358,557.52
MARC U*STAR at California State University Northridge	93.859		5 T34 GM008395-19	33,169.27
				<u>\$ 3,646,845.30</u>
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:				
Building Partnerships for a Better California-Faculty Development Subgrant	94.005	SAN FRANCISCO STATE UNIVERSITY	C7-94334	\$ 3,859.49
Mentoring to Overcome Struggles & Inspire Courage (MOSAIC)	94.005		06LHHCA002	192,796.07
Jumpstart for Young Children	94.006	JUMPSTART	JS-SITE # 22	7,433.80
Jumpstart for Children	94.006	JUMPSTART	JS SITE #22	8,845.60
Urban Education Service Corps-Los Angeles	94.006	COUNCIL GREAT CITY SCHOOLS	04NDHDC002	23,518.73
Jumpstart Program	94.006	JUMPSTART	220200, JS SITE # 22	40,268.92
VISTAS for Center for Community Service Learning	94.006	CORP FOR NATL COMMUNITY SERVICES	06VS9CA003	8,432.24
				<u>\$ 285,154.85</u>
UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT:				
Afghan Equality Alliances - Participant Training	98.011	WASHINGTON STATE UNIVERSITY	G002094	\$ 32,359.77
				<u>\$ 32,359.77</u>
DEPARTMENT OF COMMERCE (CORPORATION FOR PUBLIC BROADCASTING):				
Radio Community Service Grant (FY 2007)	N/A		CGS LEVEL D	\$ 3,069.00
				<u>\$ 3,069.00</u>
Total Training & Other Sponsored Activities:				<u>\$ 9,385,110.72</u>
Total Expenditures of Federal Awards				<u>\$ 14,920,101.05</u>

THE UNIVERSITY CORPORATION
NOTES TO SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS
For the Year Ended June 30, 2008

NOTE 1 - GENERAL:

The accompanying schedule of expenditures of federal awards (the Schedule) presents the activity of all federal award programs of The University Corporation (the Corporation) (a California State University Auxiliary Organization). The Schedule includes federal award programs of the Corporation received directly from federal agencies as well as federal awards passed through other agencies. The Corporation's reporting entity is defined in Note 1 to the Corporation's financial statements.

NOTE 2 - BASIS OF ACCOUNTING:

The accompanying schedule of expenditures of federal awards is presented using the accrual basis of accounting which is described in Note 2 of the Corporation's financial statements.

**NOTE 3 - RELATIONSHIP TO CONSOLIDATED FINANCIAL STATEMENTS AND
FEDERAL FINANCIAL REPORTS:**

Information reported in the accompanying schedule of expenditures of federal awards agrees with the amounts reported in both the financial statements and related federal financial reports for the major federal programs.

THE UNIVERSITY CORPORATION

NOTES TO SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS
For the Year Ended June 30, 2008

NOTE 4 - AMOUNTS PROVIDED TO SUBRECIPIENTS:

Of the federal expenditures presented in the accompanying schedule of expenditures of federal awards, the Corporation provided federal awards to subrecipients as follows:

<u>CFDA Number</u>	<u>Federal Grantor /Program Title</u>	<u>Amount</u>
17.258	DEPARTMENT OF LABOR: Performance Management	\$ 17,587.50
47.049	NATIONAL SCIENCE FOUNDATION: PREM-Multidisciplinary Research & Education in Computational Materials Science	53,774.27
84.126	DEPARTMENT OF EDUCATION: Workability IV	1,113.46
84.224	Assistive Technology Loan Program	229,191.92
84.326	Postsecondary Education Program for Individuals Who Are Deaf	106,652.88
84.326	Postsecondary Education Program for Individuals Who Are Deaf	151,030.57
93.556	DEPARTMENT OF HEALTH AND HUMAN SERVICES: Family Preservation Program - North Hollywood	17,192.15
93.556	Family Preservation Program - Santa Clarita	11,699.20
93.556	Family Preservation Program - North Hollywood	79,703.48
93.556	Family Preservation Program - Santa Clarita	69,991.74
94.005	CORPORATION FOR NATIONAL AND COMMUNITY SERVICE: Mentoring to Overcome Struggles & Inspire Courage (MOSAIC)	26,060.12
		<u>\$ 763,997.29</u>

THE UNIVERSITY CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SUMMARY OF AUDITOR RESULTS
June 30, 2008

Section I: Summary of Auditors' Results

Financial Statements

Type of auditor's report issued: *Unqualified*

Internal control over financial reporting:

Material weakness(es) identified?	No
Significant deficiency identified not considered to be material weaknesses?	Yes
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over financial reporting:

Material weakness(es) identified?	No
Reporting condition(s) identified not considered to be material weaknesses?	No

Type of auditor's report issued on compliance for major programs: *Unqualified*

Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)? No

Identification of programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
93.859	MBRS SCORE
93.859	RISE
84.044 and 84.047	Trio Cluster: Upward Bound/Talent Search
84.224	Assistive Technology Loan Program
84.326	Post-secondary Education Program for Individuals Who Are Deaf
93.658	CALswec Title IV-E
84.367	San Fernando Valley Science Project

Dollar threshold used to distinguish between Type A and Type B programs: \$447,603

Auditee qualified as low-risk auditee? Yes

THE UNIVERSITY CORPORATION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2008

Section II: Financial Statement Findings

See separate management letter dated September 17, 2008.

Section III: Federal Award Findings and Questioned Costs

There were no findings related to federal awards for the fiscal year ended June 30, 2008.

THE UNIVERSITY CORPORATION

**STATUS OF PRIOR YEAR OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2008**

There were no findings related to federal awards for the fiscal year ended June 30, 2007.

**THE UNIVERSITY CORPORATION
PROGRAM FINANCIAL STATEMENTS
OFFICE OF EMERGENCY SERVICES**

July 1, 2007 to June 30, 2008

THE UNIVERSITY CORPORATION
PROGRAM FINANCIAL STATEMENTS
OFFICE OF EMERGENCY SERVICES

July 1, 2007 to June 30, 2008

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THE UNIVERSITY CORPORATION
OFFICE OF EMERGENCY SERVICES
STATEMENTS OF STATUS OF CASH

July 1, 2007 to June 30, 2008

	<u>RC07101253</u>	<u>RC07211253</u>	<u>SA06091253*</u>
Grant Cash Received	\$ 134,996	\$ 285,142	\$ 60,600
Grant Cash Expenditures	<u>134,996</u>	<u>285,142</u>	<u>60,600</u>
Cash on Hand	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

* Grant period from October 1, 2006 through September 30, 2007.
Cumulative activity is reported.

See accompanying notes to program financial statements
and accountants' compilation report.

THE UNIVERSITY CORPORATION
OFFICE OF EMERGENCY SERVICES
STATEMENTS OF APPROVED BUDGET AND
CUMULATIVE EXPENDITURES

Grant RC07101253

July 1, 2007 to June 30, 2008

	* *	Budget	Expenditures Claimed	Balance Available
Personal Services	\$	129,026	\$ 129,026	\$ 0
Operating Expenses		30,690	30,690	0
Total Expenditures		159,716	159,716	0
Matching Requirement (Note B)		(24,720)	(24,720)	0
Total Cash Expenditures	\$	134,996	\$ 134,996	\$ 0

***The budget and expenditures claimed represents the grant period from July 1, 2007 to June 30, 2008.*

See accompanying notes to program financial statements
and accountants' compilation report.

THE UNIVERSITY CORPORATION

OFFICE OF EMERGENCY SERVICES

STATEMENTS OF APPROVED BUDGET AND
CUMULATIVE EXPENDITURES

Grant RC07211253

July 1, 2007 to June 30, 2008

	**	Budget	Expenditures Claimed	Balance Available
Personal Services	\$	266,907	\$ 268,184	\$ (1,277)
Operating Expenses		<u>62,357</u>	<u>61,080</u>	<u>1,277</u>
Total Expenditures		329,264	329,264	0
Matching Requirement (Note B)		<u>(44,122)</u>	<u>(44,122)</u>	<u>0</u>
Total Cash Expenditures	\$	<u>285,142</u>	\$ <u>285,142</u>	\$ <u>0</u>

***The budget and expenditures claimed represents the grant period from July 1, 2007 to June 30, 2008.*

See accompanying notes to program financial statements
and accountants' compilation report.

THE UNIVERSITY CORPORATION
OFFICE OF EMERGENCY SERVICES
STATEMENTS OF APPROVED BUDGET AND
CUMULATIVE EXPENDITURES

Grant SA06091253

July 1, 2007 to June 30, 2008

	**	Budget	Expenditures Claimed	Balance Available
Personal Services	\$	54,525	\$ 54,525	\$ 0
Operating Expenses		6,075	6,075	0
Total Expenditures		60,600	60,600	0
Matching Requirement (Note B)		N/A	N/A	N/A
Total Cash Expenditures	\$	60,600	\$ 60,600	\$ 0

***The budget and expenditures claimed represents the grant period from October 1, 2006 to September 30, 2007.*

See accompanying notes to program financial statements
and accountants' compilation report.

THE UNIVERSITY CORPORATION
OFFICE OF EMERGENCY SERVICES
NOTES TO PROGRAM FINANCIAL STATEMENTS

From July 1, 2007 to June 30, 2008

NOTE A – PURPOSE AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Grant Awards - The State of California Office of Emergency Services ("OES") awarded three grants to The University Corporation. Grant RC07211253 totaling \$285,142, is for the Valley Trauma Center, a rape victim counseling center. The Valley Trauma Center provides emotional and informational advocacy support to victims of rape. It provides a 24-hour crisis line, crisis intervention services, counseling services, and other programs for the general communities of Northridge, California. Grant RC07101253 totaling \$134,996, is to be used to run a victim advocate program for the general communities of Santa Clarita, California. Grant SA06091253, totaling \$60,600 is to be used to run a sexual assault response team victim advocate program for the general communities of Northridge, California.

Basis of Accounting - The program financial statements are prepared on the basis of accounting practices prescribed by OES. These practices differ in some respects from generally accepted accounting principles. Accordingly, the accompanying statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

NOTE B – MATCHING REQUIREMENT

Grant RC07101253 and Grant RC07211253 have in-kind matching requirements of \$24,720, and \$44,122, respectively. The requirements are met by volunteer service hours provided throughout the grant period. Grant SA06091253 does not have matching requirements.

NOTE C – GRANT EXPENDITURE TIMING DIFFERENCES

Grants SA06091253 and RC07101253, expired on September 30, 2007 and June 30, 2008, respectively. Differences in expenses recorded on the general ledger and disclosed on the single audit report during the current period are due to timing differences.



MONTGOMERY NIEMEYER & Co. LLP

Certified Public Accountants and Consultants

Dale L. Montgomery, CPA • Joann G. Sanderson, CPA • Jim Short, CPA

The Board of Directors
The University Corporation
Northridge, California

We have compiled the program financial statements of status of cash of The University Corporation (a California State University Auxiliary Organization) for the State of California, Office of Emergency Services ("OES"), for Grants RC07101253, RC07211253 and SA06091253, as of June 30, 2008, and the related statements of approved budget and cumulative expenditures for the period of July 1, 2007 to June 30, 2008, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying program financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

As described in Note A, The University Corporation prepares its program financial statements on the basis of accounting practices prescribed by the OES. These practices differ in some respects from generally accepted accounting principles. Accordingly, the accompanying program financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

The accompanying program financial statements are supplementary schedules to the single audit issued for The University Corporation for the fiscal year ended June 30, 2008 dated September 17, 2008. The single audit was performed by Vicenti Lloyd and Stutzman, LLP and included the federal expenditures for the OES Grants RC07101253, RC07211253 and SA06091253, for the period of July 1, 2007 to June 30, 2008.

This report is intended solely for the information and use of the management of The University Corporation and for filing with the State of California, Office of Emergency Services, and should not be used for any other purpose. However, this report is a matter of public record, and its distribution is not limited.

Montgomery Niemeyer & Co. LLP

Covina, California
March 27, 2009